IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Lenny LIPTON et al.

Confirmation No. 6251

Application No.: 10/613,866

Filing Date July 2, 2003

Group Art Unit: 2624

Submitted via EFS

Commissioner for Patents P. O. Box 1450

Alexandria, VA 22313-1450

Examiner: Elisa M. Rice

For: Stereoscopic format converter

April 27, 2010

CERTIFICATE OF FILING ELECTRONICALLY VIA EFS 37 C.F.R. 1.8

I HERBY CERTEY THAT I HAVE A REASONABLE BASIS FOR BELIEF THAT THIS CORRESPONDENCE IS BEING SUBMITTED TO THE UNITED STATES PATENT AND TRADEMARK OFFICE VIA EFS (ELECTRONICALLY) ON THE DATE INDICATED BELOW, AND IS ADDRESSED TO: MAIL STOP AMENDMENT

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Charles C. Yang, Reg. No. 62,059/ Charles C. Yang, Reg. No. 62,059

DATE OF SUBMISSION: APRIL 27, 2010 ELECTRONIC FILING (EFS)

Sir:

RESPONSE TO NON-FINAL OFFICE ACTION

The present paper is being submitted in response to the Non-Final Office Action mailed on November 27, 2009 ("Office Action"). Applicants respectfully request reconsideration in view of the following remarks. The three-month deadline for filing a response to Office Action expired on February 27, 2010, and Applicants respectively request a two-month extension. Accordingly, the deadline has been extended to April 27, 2010, and this Response is timely filed.

Attorney Docket No. 95194936-044021 Application No. 10/613,866

Listing of the Claims begin on page 3 of this paper.

Remarks begin on page 9 of this paper.